

## The Effectiveness of the Implementation of Government Regulation No. 43/2014 in Strengthening the Government of Guntung Village, Glagahari Village and Candibinangun Village In Pasuruan Regency

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### Abstract

*Government Regulation No. 43/2014 article 154 paragraph 1 regulates that the sub-district head, as part of the regional apparatus, has the task of fostering and supervising the village. The performance of the sub-district head is critical because it can bring a village into an optimal governance system. The role of the sub-district head is vital in the supervision and guidance of the village; the sub-district head can provide facilitation, consultation, recommendations, and evaluation of village financial management. This cannot be delegated to anyone to avoid misuse of the village budget. Various problems, such as the lack of the role of the sub-district head in village development and supervision, often occur, especially in the Pasuruan district. This research uses a qualitative approach and uses the Hutagalung and Hermawan (2018: 43) theory of effectiveness. The primary data collection method was carried out using a study in the field by conducting interviews and observations on the subdistrict head, village head, and village treasurer and documentation of related data, as well as looking at literature studies and government regulations to Pasuruan City District officers. The results showed that the subdistrict head carried out his role as a supervisor, but the supervision was mainly done by staff handling village finances. Coaching and supervision are not conducted directly by the subdistrict head, which negatively impacts satisfaction with village governance, so the subdistrict head is considered less competent. In addition, the lack of supervision may increase the risk of village distrust of the sub-district. Based on the indicators used in this study, supervision, and coaching are still considered ineffective because they are not carried out directly by the subdistrict head.*

**Keywords:** effectiveness, supervision and coaching, sub-district head performance, village government.

### 1. Introduction

Government Regulation (PP) No. 43/2014 is a necessary regulation that aims to regulate village government management and the environment, especially in the context of village financial management. This regulation is expected to provide clear guidelines for local governments and communities in preserving the environment. In its implementation, the effectiveness of this regulation relies heavily on the active role of stakeholders, including the camel as the government representative at the sub-district level.

Government Regulation (PP) No. 43/2014 has a strategic role in village financial management, where the sub-district head, as part of the regional apparatus, is tasked with providing guidance and supervision of such management. In the context of decentralization and regional autonomy, the role of the subdistrict head is becoming increasingly vital to ensure that village funds are appropriately managed, transparently, and accountably. This



not only has an impact on the development of infrastructure and public services but also on improving the welfare of village communities (Anwar, 2021)

Based on Law 6 of 2014 concerning Villages, the Government gives broader authority to villages to manage their village finances. However, this requires adequate knowledge and skills in village financial management to avoid corruption and misuse of village budgets. Therefore, the role of the sub-district head as a coach and supervisor is vital in managing village finances in Sukorejo sub-district, Pasuruan Regency.

The village government is a state institution tasked with managing village-level areas. The Village Government is an element that organizes the village government, consisting of the Village Head and Village Apparatus. Village Apparatus means the Secretariat, Technical Implementation, and Territory. Meanwhile, the Village Government is the administration of government affairs and the interests of the village community in the government system of the Unitary State of the Republic of Indonesia (NKRI) (Sari, 2021)

The implementation of village governance is inseparable from the implementation of regional autonomy. Efforts to run the wheels of the Village Government, both the Central, Provincial, and Regional Governments have disbursed funds for implementing these activities. The use of the budget by the Village Government is called Village Financial Management. In connection with this village financial management, the Government has prepared to implement regulations by issuing, among others, Permendagri number 20 of 2018 concerning Village Financial Management (Rahman, 2022). In Perbup number 31 of 2018, it is stated that Village Finance is managed based on the principles of transparency, accountability, and participation and is carried out in an orderly and disciplined manner. With these principles, it is certainly expected that the Village Government, in this case led by the Village Head, can carry out village financial management as transparently as possible and be accountable. This is the vital role of the sub-district head. (Purnama, 2020).

In carrying out village financial management, the Village Government is certainly responsible to the Regency Government, whose authority has been delegated to the Subdistrict head. The sub-district head in government must also have accountability/responsibility for all regulations that have been set, especially in the supervision and guidance of village finances; the purpose of accountability in supervision and management refers to how the sub-district head can carry out regulations adequately and appropriately (Husein & Ma'mun, 2022).

Sukorejo Sub-district in Pasuruan Regency is an area that experiences dynamics in village financial management. Although PP No. 43/2014 has been implemented, challenges still arise, primarily related to the effectiveness of the subdistrict head's role in carrying out his duties. Many argue that the subdistrict head is often not optimal in carrying out their responsibilities. In some cases, the supervision and guidance are transferred to staff with insufficient competence. This hurts village financial management, which is inefficient and potentially reduces benefits for the community. In the field study, the Sukorejo sub-district head was not optimal in carrying out his duties. Often, the sub-district head did not come directly. Still, the obligation of a sub-district head to foster and supervise the village is inherent based on Government Regulation 43 of 2014 concerning supervision and guidance on village financial management. The position of the subdistrict head is often unclear and



sometimes not considered by the village government because it is often not done directly by the subdistrict head himself. (Sihombing, 2023). Coaching and supervision are essential to support the success of a program, especially in village government (Sari & Komalasari, 2021)

The results of previous research conducted by (Nggaa, 2022) on the role of the sub-district head in supervision and guidance on village financial management show that the role of the sub-district head has not functioned optimally because the space provided by the sub-district is limited to administrative aspects. So, the sub-district head did not supervise or even directly guide the village in the ndori sub-district, East Nusa Tenggara (NTT).

The results of other previous research conducted by (Ramadani Kismiati Ratri, 2021) on the role of the sub-district head in supervising and fostering the implementation of village government administration in the silver sub-district of Jombang Regency, the results show that the sub-district head has carried out supervision and guidance properly including aspects of facilitation, supervision, guidance, supervision, and consultation, supervision of the sub-district head is carried out through an application system and guides by providing instructions, providing direction, conducting training, and conducting evaluations on related villages. This shows that the sub-district head of Perak has performed his duties and responsibilities well in fostering the village.

Furthermore, the results of other previous research conducted by (Juang, 2023) on the implementation of the duties and functions of the sub-district head in fostering and supervising the village government of the borong sub-district show that the sub-district head has carried out his duties and functions in fostering and supervising the government. However, the implementation is considered less than optimal because the human resources in the village government are still not competent. The village government implementation facilities have not supported village financial management. The sub-district head has guided by providing socialization and direction, but the field implementation is still not running optimally.

Various perceptions and references in the sub-district head conducting guidance and supervision are still not optimal due to various factors both from human resources and from the facilities provided. This research will focus on the effectiveness of implementing the Sukorejo sub-district head's duties in providing guidance and supervision of villages in the Sukorejo sub-district, as well as coaching and supervision.

In a sub-district, there are several villages where the sub-district head himself also supervises the village; there are 19 villages in the Sukorejo sub-district, namely:

Table 1 : Villages in the Sukorejo sub-district

No	Village Name	No	Village Name
1	Sukorejo Village	11	Kalirejo Village
2	Gunting Village	12	Sebandung Village
3	Pakukerto Village	13	Dukuhsari Village
4	Lemahbang Village	14	Kenduruan Village



5	Glagahsari Village	15	Candibinangun Village
6	Karangsono Village	16	Wonokerto Village
7	Suwayuwo Village	17	Sukorame Village
8	Ngadimulyo Village	18	Curahrejo Village
9	Tanjungarum Village	19	Mojotengah Village
10	Lecari Village		

Source : central statistics agency (BPS) pasuruan district

Of the various villages in the Sukorejo sub-district, researchers only studied some villages, namely Guntung Village, Glagahari Village, and Candibinangun Village, to determine the effectiveness of the sub-district head in fostering and supervising.

This study aims to determine the effectiveness of PP No. 43/2014 article 154, paragraph 1 in Sukorejo Sub-district, focusing on the role of the sub-district head in fostering and supervising village financial management. Through a qualitative approach, this study will explore the factors that influence the successful implementation of the regulation and the obstacles faced by the subdistrict head in carrying out their duties. The results of this study can provide a better understanding of the challenges and recommendations for improvements in more effective village financial management (Setiawan, 2023).

Against this background, this study is expected to contribute to the development of government regulations and the supervision and guidance of village financial management in Pasuruan Regency, as well as a reference for stakeholders to improve the effectiveness of the implementation of PP No. 43/2014.

## 2. Methods

This study applies qualitative and normative approaches. The qualitative approach aims to understand the implementation and impact of Government Regulation No. 43/2014; qualitative is a provision that can be used to understand the social context in-depth and the phenomena that occur (Sigit Hermawan, 2022). at the same time, the normative approach will be used to analyze the legal norms and principles contained in the regulation. In qualitative research, data collection is not guided by theory but by facts found during research in the field.

This study was obtained from interviews with relevant parties, such as government officials, village heads, and treasury staff from each party in the sub-district and village—official documents, relevant laws, regulations, relevant academic literature, and previous research. The data analyzed will be a case study that analyzes the content of the government regulation and other supporting documents, conducts semi-structured interviews with relevant informants, and observes the implementation of the regulation in the field. Findings from observations will also be compared with the results of interviews and document studies to gain a comprehensive understanding.

## 3. Results and Discussion

The research results in Kesubdistrict head Sukorejo show that the Subdistrict head has carried out the role of supervisor and coach in village financial management. However, it is



not carried out directly; it is represented by subdistrict head staff, which has a negative impact. Through a qualitative approach involving interviews, observation, and documentation analysis, the researcher obtained information from key informants, including the Subdistrict head, Kasi Pemberdayaan Masyarakat Desa (PMD), Village Heads, and Village Treasurers from the three villages that were the focus of the study, namely Guntung, Glagahsari, and Candibinangun Villages. The results show that the Subdistrict head is less active in providing facilitation, supervision, recommendations, and evaluation of village financial management. These actions are not in line with Pasuruan Regent Regulation No. 31/2018, which emphasizes the importance of the Subdistrict head's role in fostering and supervising village financial management (Bupati Pasuruan, 2018).

Village financial management in Sukorejo Sub-district, especially in Guntung, Glagahari, and Candibinangun villages, shows stagnant development. The head of the sub-district may be present in various activities, providing clear and precise directions in every meeting, both at the sub-district level and during village meetings. The Subdistrict head is not only present formally but also tries to establish good communication with all relevant parties. Although sometimes the Subdistrict head's presence is represented by staff, their presence in the field is beneficial in strengthening the relationship between the subdistrict head and the village government, creating better mutual understanding in the financial management process (Rahman K. , 2022).

The subdistrict head is a sub-district leader and a regional apparatus of the regency or city. The sub-district head serves as the coordinator of government administration in the sub-district area, is under, and is responsible to the regent/mayor through the regional secretary of the regency or city. The regent or mayor appoints the sub-district head on the proposal of the regional secretary of the regency or city against a qualified Civil Servant.

Article 21 of Government Regulation No. 19/2008 on Sub-districts states that the duties of the Subdistrict head in fostering the administration of village and/or kelurahan governments consist of: a) Conducting guidance and supervision of the orderly administration of village and/or kelurahan governments; b) providing guidance, supervision, facilitation, and consultation on the implementation of village and/or kelurahan administration c) conducting guidance and supervision of village heads and/or lurah; d) conducting guidance and supervision of village and/or kelurahan officials; e) evaluating the implementation of village and/or kelurahan governments at the sub-district level; and f) reporting the implementation of guidance and supervision of the implementation of village and/or kelurahan governments at the sub-district level to the Regent/mayor. The duties of the sub-district head are substantial in achieving the objectives of the program, and its implementation, of course, cannot be separated from various challenges.

The challenges faced by the Subdistrict head, especially regarding the diversity of human resources in the village government, have been overcome with a proactive approach. The Subdistrict head tries to build good communication and facilitate dialogue between the village government and the community. This is important to ensure that all parties understand and follow existing regulations. Although there are gaps in the mastery of regulations among village officials, the Subdistrict head still strives to provide the necessary



explanations and directions to improve the human resources capacity in the village (Setiawan H., 2023). The Subdistrict head's continued encouragement of these improvements creates an environment conducive to better financial management.

However, the results also show that village governments expect the Subdistrict head to be more directly involved in every stage of financial management rather than being represented by staff. Several village heads stated that the direct presence of the Subdistrict head in every management process was desirable. This indicates a desire to strengthen the relationship between the subdistrict head and villages regarding guidance and supervision (Yusri, 2021). The Subdistrict head of Sukorejo is expected to be present in the field more often to provide more practical guidance so that village governments feel directly assisted in carrying out their duties.

The existing internal and external constraints also show potential for improvement. The Sukorejo sub-district head has identified areas requiring more attention, such as capacity building for the Kasi PMD and the evaluation team and adequate facilities to store village financial management documents. In this case, limited office facilities are one of the obstacles faced. The sub-district head realizes that important documents submitted by villages, such as Perdes RKPDes, APBDes, PAPBDes, SPJ ADD (2 semesters), BHPRD (2 semesters), DD (3 stages), Welfare Allowance (2 semesters) and BKK (Special Financial Assistance) from 19 villages in Sukorejo Sub-district require proper and safe storage to keep them organized (Purnama A., 2020). By improving facilities and infrastructure, it is expected that document management will be more organized and secure, supporting transparency in the use of village budgets.

Cases involving law enforcement officials are also a significant concern. Although a challenge, the Subdistrict head has demonstrated a quick and appropriate response to resolve the issue. When mistakes are made in village financial management, a subdistrict head's quick action is needed to find the best solution, for example, by inviting the relevant village government to discuss and improve. The Subdistrict head's involvement in solving village financial management problems has a positive impact on maintaining village stability and building public trust in the government (Zainuddin, 2023).

Effectiveness is the level of match between the results obtained and the results that have been previously targeted. According to Edy Sutrisno (2010: 123) in (Hidayahtullah et al., 2024), effectiveness is generally used to measure an organization's success. According to Steers (1985) in (Rupiarsieh, 2024), program effectiveness is the extent to which a program or organization optimizes its predetermined goals by utilizing available resources efficiently. In addition, Andika, Santoso, and Sukarno (2019) in (Saputra & Widiyarta, 2021), define effectiveness as the ability to achieve the right goals using the appropriate means to achieve the predetermined goals.

In a program or regulation, it is not far from the output to determine how effectively a regulation has been implemented. According to Hutagalung and Hermawan (2018: 43), effectiveness is the level of success in achieving predetermined goals by using available resources optimally. According to Hutagalung and Hermawan (2018: 43) in (Gustaaf, 2020)



The success of a government regulation or program in achieving the goals set at the beginning by looking at the results of the effectiveness measurement indicators as follows:

**a. Targeted accuracy of the program**

A government program should have the right target because the accuracy of the target in each program implementation is one aspect that affects the success of a program in achieving the expected goals. The accuracy of program targets aims to see the extent to which the program participants are the right ones determined beforehand. The program's implementation has been carried out under the supervision of the government. However, some programs are uneven, meaning some people lack access to the necessary public services.

In this case, the village government, especially in the villages of Guntung, Glagahsari, and Candibinangun, and the Sukorejo sub-district, has coordinated by forming a plan for the future in terms of the establishment of community programs such as direct cash assistance or road and culvert development. In order to build a better village, several plans and budgets are also needed to ensure the program's success and the target's accuracy. The following interview was conducted by the researcher with the village secretary of Glagahsari Village: "From the program that we conducted in Glagah Sari Village related to direct cash assistance, it went well as we expected, direct cash assistance (BLT) has had a significant impact in Glagahsari Village. Since the program was launched, we have seen an improvement in community welfare. Many families who previously struggled to meet basic needs can now buy food, medicine, and other daily necessities; we also have a sewer/culvert construction program funded by the APBDes. The subdistrict head did not supervise these programs by Government Regulation No. 43/2014." The village administration, assisted by the subdistrict head staff, has carried out supervision and guidance regarding the BLT program and infrastructure development. The absence of the subdistrict head in implementing PP No. 43 of 2014 and being represented by the subdistrict head staff is a shortcoming in village supervision and guidance. Supervising the subdistrict head representative in collaboration with the village in the assistance program for people experiencing poverty will show good transparency and accountability in the village community, especially in the Guntung, Glagahari, and Candibinangun villages. The following satisfaction survey was conducted by Glagahsari village to see the development of the cash transfer program.

Table 2: Satisfaction of Culvert Construction

Indicator	Very Satisfied	Satisfied	Quite Satisfied	Not Satisfied	Very Not Satisfied
Quality of Development	40%	35%	15%	7%	3%
Benefits to society	50%	30%	10%	5%	5%
Accessibility after development	45%	35%	15%	3%	2%
Community involvement	30%	25%	20%	15%	10%



in the process					
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Source: Glagahsari Village Data Base (Secondary Data)

Table 3: Satisfaction with the Direct Cash Transfer (BLT) Program

Indicator	Very Satisfied	Satisfied	Quite Satisfied	Not Satisfied	Very Not Satisfied
Targeted accuracy of recipients	35%	40%	15%	5%	5%
Amount of Assistance Received	30%	45%	20%	3%	2%
Search Assistance Process	25%	50%	15%	7%	3%
Impact on Welfare	40%	35%	15%	5%	5%

Source: Glagahsari Village Data Base (Secondary Data)

### b. Program Socialization

Socialization is the primary key to the success of a program in achieving the expected goals and targets. Through an effective socialization process in the community, a program will quickly achieve success in its implementation. Program socialization is the starting point that determines success in achieving its objectives. Therefore, program socialization must be carried out in a planned and systematic way so that the planned objectives are adequately achieved. This is because the better the socialization process of a program is, the better the community's understanding of the concept and objectives of the program is. Socialization is inseparable from existing obstacles, one of which is that not everyone is open to program socialization. In an interview with the head of Guntung Village, "The socialization program that I gave to stakeholders and community leaders received negative and positive responses; where there are 3 programs that I will run, namely BLT, infrastructure development, and agricultural extension programs. The program extension program was not well received due to a lack of trust from the community. Previously, the program had been made but did not run well, and the socialization was not directly supervised by the subdistrict head, so the sense of trust decreased. "In this case, the importance of attendance is an influence from the position holder who indirectly gets the view of someone who can be held accountable. The absence of the subdistrict head has a negative impact because, in socialization, sometimes the subdistrict head is not present, so decision-making is considered less than optimal. that villages under the auspices of the subdistrict head feel that they cannot fully trust the subdistrict head in supervision and guidance, especially in Guntung Village, Glagahari Village, and Candibinangun Village.







**Picture 1: Sukorejo Sub-district 2024 socialization activities**  
(Source: secondary data 2024)

### **c. Achievement of Program Objectives**

The achievement of program objectives is used to see the extent of conformity between program results and objectives set previously. The achievement of the program objectives is inseparable from the solid collaboration between the subdistrict head and the village government. Through open communication and planned cooperation, each stage of the program can be implemented well to the needs and aspirations of the local community. The synergy between the subdistrict head and the village has created a harmonious and productive working environment where all parties have clear roles and responsibilities in realizing the program targets.

In an interview, the Candibinangun village head stated that "the role of the subdistrict head in achieving the goals of this joint program is important. The presence of the subdistrict head is certainly needed in the current conditions. Collaboration between the village government and the subdistrict head will lead to successful programs planned and implemented."

This collaboration also allows for optimal sharing of resources and support, including labor, funds, and ideas. With strong coordination, challenges in the field can be addressed quickly and appropriately. This initiative also encourages active community participation so that the program's results are not only felt directly by residents but also sustainable for the future.

The results of this collaboration prove that when sub-district and village heads work together under the same vision and mission, significant progress can be made. This strengthens the community's trust in local government and inspires them to continue improving the quality of services and development at the village and sub-district levels.





**Picture 2: Sukorejo Sub-district 2024 deliberation activities**  
(Source: secondary data 2024)

#### **d. Supervision/Coaching**

Program Supervision is the process of observing the implementation of all activities to ensure that all work carried out is in accordance with the plans made beforehand. Adequate supervision requires sufficient human and financial resources. If resources are limited, supervision may not be optimized. In his interview with Sukorejo sub-district staff, he said, "The presence of the head of the sub-district in this supervision/supervision is considered insufficient. The importance of the subdistrict head's presence is to be a guide in formulating policies in the village government. Often, the presence of the subdistrict head is replaced by sub-district staff." The government in the Sukoharjo sub-district has generally been well-governed. However, other staff often carry out the subdistrict head's role, which allows for failures in supervising government performance. There is only consultation from villages on using APBDes, but this is done by staff from the sub-district rather than the subdistrict head himself. Several other supporting indicators are at a relatively low level of effectiveness, so this supervision program is not considered adequate in the government system.

Based on the author's data collection, interviews with the Guntung Village Government stated that the role of the Subdistrict head in supervision and guidance was relatively effective because the presence of the Subdistrict head in supervision and guidance was considered insufficient because it was often delegated to staff. Interviews with the Glagahsari Village Government also indicated that the role of the Subdistrict head was not felt, and the village considered that the officials in charge, such as the Kasi PMD, were not competent in handling supervision, especially in coaching. Interviews with the Candibinangun village government were similar, with the Subdistrict head rarely intervening directly. Although the village head and village secretary understood this, they regretted the lack of competence of the subdistrict head officials. However, the village secretary welcomed the Subdistrict head's absence because it reduced the burden of giving "tokens of gratitude" to the Kesubdistrict head. The analysis found by the author is that villages expect the Subdistrict head to be directly involved in coaching and supervising village financial management. Although they understand that this task is often delegated to staff due to the Subdistrict head's many responsibilities, problems arise because the assigned staff cannot provide adequate guidance. As a result, village governments feel that the Kesubdistrict headman's role in guiding and supervising village finances is not optimal.

According to Hasibuan in (Asiva Noor Rachmayani, 2015), There are basically two types



of supervision/control methods, namely:

- a. Preventive supervision is a control carried out before an action or activity takes place, aiming to prevent deviations from occurring. This supervision method can be carried out in various ways, such as formulating regulations related to activity procedures, compiling work guidelines, determining sanctions for violations, coordinating all activities, and determining reporting and inspection systems.
- b. Repressive control is a form of supervision carried out after activities are completed or after errors or irregularities are found in the implementation of activities. The main objective is to prevent the recurrence of similar mistakes in the future. Some of the steps taken in this supervision include comparing the results of activities with the initial plan, identifying the causes of errors, evaluating the results of the implementation of activities, imposing sanctions by the provisions against violations that occur, reviewing the procedures used, and ensuring the correctness of reports prepared by activity implementation officers. (Dea chelsea, 2020)

Government Regulation PP No. 43/2014 Article 154 Paragraph (1) is an important regulation that aims to regulate village government management. Based on interviews, the author found that the Gunting Village Government acknowledged the existence of a coaching element from the sub-district head. However, it was technically carried out by staff. The village considered that the subdistrict head official responsible for village financial guidance lacked competence. Meanwhile, the Glagahsari Village Government thought that the subdistrict head only gave warnings and did not take concrete steps against problematic villages. From the Candibinangun Village Government, it can be concluded that the Subdistrict head calls villages that face problems or do not comply with regulations by inviting other parties, such as the BPD. Villages felt that the subdistrict head's attitude in dealing with problems was not firm enough and seemed formal. Village governments acknowledge that the level of village compliance with the Subdistrict head is still not optimal. Villages feel that village heads should prioritize the community's interests rather than just complying with existing regulations.

As supervisor and coach, the Subdistrict head administration has conducted supervision/control both preventively with existing rules binding in the government system and repressive control supervision, such as evaluating an activity that is considered to hurt a government. However, this is often not done as applicable. Sub-district heads tend to reassign staff where they still have to be subjected to control and supervision either preventively or repressively. It is feared that activities like this will become a habit of a leader to his members, where the action begins to rely. Based on the study results, the Sukorejo sub-district government apparatus has this habit. This is shown in the field study that staff considered incompetent in carrying out their fields are often assigned in the middle of the sub-district head's obligations. This also raises several questions and causes unrest in the community, where public services that are expected to be suitable become disappointments due to less-than-optimal service.

From the research conducted by researchers to measure the effectiveness of the sub-



district head in carrying out his duties as a coach and supervisor by PP Number 43 of 2014 Article 154 Paragraph (1), the researchers formed a table to make it easier for readers to find out how effective the Sukorejo sub-district head is in fostering and supervising villages, the following table is :

**Table 2 : Effectiveness indicators**

No	Indicator	Description
1	Targeted accuracy of the program	Effective
2	Program Socialization	Relatively Effective
3	Achievement of Program Objectives	Effective
4	Supervision/Coaching	Not Effective

Based on Table 2 above, indicators of targeting accuracy and achievement of program objectives are considered adequate, on the other hand, the socialization of the program is still relatively adequate because in field studies, the subdistrict head is often not present at the socialization of the program, but supervision is considered less effective because the Subdistrict head is less directly involved, which has a negative impact such as community dissatisfaction with the sub-district and the unprofessionalism of the subdistrict head in conducting supervision and guidance.

Despite the challenges, the Subdistrict head of Sukorejo has successfully demonstrated dedication and commitment in carrying out his duties as a village supervisor and coach. By continuing to improve good working relationships between the sub-district and village governments, as well as strengthening the capacity of human resources, it is expected that the effectiveness of village supervision and guidance can further increase and provide significant benefits to the community (Lestari, 2021). The active involvement of the Subdistrict head in every stage of village supervision and guidance is significant to achieve better program and development goals so that the community can benefit from transparent and accountable supervision and guidance.

#### **4. Conclusion**

The sub-district head's supervision and guidance in village financial management plays an important role in creating a transparent, accountable, and participatory village administration system, with the sub-district head as a coach and supervisor in charge of ensuring the smooth running of the village government. However, in Sukorejo Sub-district, implementing the subdistrict head's role in village financial management and supervision is still not optimal because it is not carried out directly by the subdistrict head. This hurts the village government and increases risks in financial management. Although the subdistrict head has shown proactive efforts through supervision and good communication, challenges such as limited human resources, lack of adequate document storage facilities, and lack of direct involvement in the field still hamper the effectiveness of guidance. This study recommends increasing human resources capacity, improving administrative facilities, and increasing the direct involvement of the subdistrict head in every stage of village financial



management to increase effectiveness and positive impact on the community. It can be concluded that the implementation of authority under Government Regulation No. 43/2014 Article 154 Paragraph (1) has not been effective because the subdistrict head has not been able to perform optimally.

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