

Implementation Of Good Governance And “Mapalus” Cultural Values Of Minahasa Tribe In Village Financial Management

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Abstract – The implementation of regional autonomy provides an opportunity for local governments, including village governments to regulate their own government according to village characteristics. The Minahasa tribal community has a high cultural value, namely "Mapalus". "Mapalus" is a form of cooperative activity in social life that upholds harmony and peace to achieve mutual prosperity. However, if it is not supported by a government based on the principles of Good Governance, then the cultural value of "Mapalus" will actually harm the community. The purpose of this study is to explore and analyze the role of Good Governance and the cultural value of "Mapalus" in village financial management. This research was conducted for four months in Kolongan Village, Talawaan District, North Minahasa Regency, North Sulawesi Province. The results of the study indicate that in implementing Good Governance, the government must involve the community in the regional financial management process, starting from the planning, implementation, reporting, and accountability stages. Then, the community must maintain the cultural value of "Mapalus" while actively participating in government administration activities through giving aspirations, supervising, and daring to criticize the government to create a clean government and prevent misuse of village funds.

Keywords—Good Governance; Mapalus; Minahasa; Government; Culture; Village Fund.

I. INTRODUCTION

Currently, the government implements a community-based model of governance. This model provides opportunities for the community to actively participate in every form of organizing government activities. People can know more about their rights and obligations as citizens and be more critical in responding to various government policies in the administration of government. In addition, the public can also monitor the running of the government to minimize other forms of fraud or abuse of power. This condition supports the creation of transparency and accountability for every government administration activity.

The administration of government that is accountable, transparent, participatory, based on the rule of law, responsive, consensus-oriented, equitable, effective and efficient, and has a strategic vision is a characteristic of a Good Governance system [1]. Good Governance is a form of synergistic and constructive collaboration between the government, the private sector, and the community in the administration of government [2]. The implementation of Good Governance is a solid and responsible governance based on the principles of Good Governance. The government as a public servant will be more careful and responsible in administering the government so that the government process runs smoothly and reduces the possibility of fraud, for example corruption through supervision, as well as public demands for maximum public services.

The community becomes more active in participating in government administration activities and taking part in the public decision-making process. This encourages the government to create a climate of Good Governance, for example there is

transparency in the management of the APBD (Regional Government Budget) which makes it easier for the public to participate in expressing aspirations in the APBD preparation process, as well as participating in monitoring the distribution or use of APBD funds. Therefore, the government continues to strive to create public accountability so that services to the community can be maximized and reliable. The government has begun to form laws and regulations that support the implementation of Good Governance in government activities.

The enactment of Act No. 23 of 2014 concerning Regional Government is one form of efforts to implement Good Governance. Regional governments, including village governments (Act No. 6 of 2014) are given autonomy to regulate and manage the interests of their communities themselves. Therefore, the government must build strong synergy with the community, for example by providing space for the community to be involved in the governance process. The mandate of this law also supports the government to organize government in accordance with the characteristics of their respective regions.

The area of North Sulawesi Province, which consists of 11 regencies and 4 cities, where the majority of the people come from the Minahasa tribe has a cultural value that continues to be firmly held to this day, namely “*Mapalus*”. *Mapalus* cultural values are a spirit for the Minahasa community to work together and help each other which is based on companionship, and upholds harmonization in building community life [3]. “*Mapalus*” value carried out consistently by the Minahasa tribal community, including the people in North Minahasa Regency. The embodiment of *Mapalus* culture can be seen from the community togetherness in building facilities in the village, such as bridges. The community will voluntarily work together to donate bridge construction needs, ranging from building materials, labors, food, and also money.

However, if the principles of Good Governance are not applied in the administration of government, this “*Mapalus*” cultural value can be exploited by government elements who are not responsible for committing fraud, such as corruption in village funds. Bridge construction funds that have been allocated in the Village Fund budget, are not channeled for bridge construction, because they have used private funds from the village community, so these funds have the potential to be corrupted. In addition, there is no clear understanding from the village community about Village Fund budgeting, as well as the lack of participation and supervision from the community on government activities.

Community involvement in the governance process is needed so that the government can run well based on the principles of Good Governance. Through regional autonomy, the village government is given the opportunity to manage its own administration in accordance with the cultural characteristics of the area. Therefore, this study examines in depth the implementation of Good Governance and the cultural values of “*Mapalus*” in the administration of village government in North Minahasa Regency.

The limitation in this research is on the management of Village Finance, namely the use of Village Funds. Research is also limited to the application of the Good Governance in the planning, implementation, reporting, and accountability processes for the use of Village Funds. This research was conducted in Kolongan Village, Talawaan District, North Minahasa Regency. The research period is from October 2021 to January 2022.

Based on the description of the background and problem boundaries, the focus of the problem in this research is as follows.

1. How is the implementation of the Good Governance in the management of Village Finance?
2. What is the role of the "Mapalus" cultural values of the Minahasa community in managing Village Finance?

Based on the background and focus of the problem in this study, the objectives to be achieved are as follows.

1. This study was conducted to explore and analyze the application of the Good Governance in the management of Village Finance.
2. This study was conducted to explore and analyze the role of the "Mapalus" cultural values of the Minahasa tribal community in the management of Village Finance.

II. LITERATURE REVIEW

2.1. Agency Theory

Agency theory is concerned with principal-agent, especially the separation between ownership and control in a company [4]. Company owners provide opportunities for professionals known as agents to manage their company. Thus, the owner of the company or the principal delegates his authority to the agents to make decisions in the management of the company, and vice versa agent responsible for the results of the company's management to the *principal* [5].

Similar to government management, the community acts as principal who gives duties and trust to the government as an *agent* to manage government administration. The government must carry out government activities in accordance with the objectives to be achieved by the community. The government certainly works to improve the welfare of the community. Therefore, the government should run the government well and be able to account for it to the community as the principal.

2.2. Good Governance

Good Governance is regulating a system to be more capable, responsive, inclusive, and transparent. Furthermore, according to the United Nations, Good Governance is related to a state institution carrying out its duties transparently. Good Governance supports the creation of an equality, participation, pluralism, transparency, accountability, rule of law effectively and efficiently. Good Governance can be achieved if government operations are in accordance with the legal rules and ethical principles of a government political community [6].

Five principles of Good Governance according to UNDP which are applied in the social life of the community [7].

1. Legitimacy and Voice

1) Participation

All communities have a voice in decision-making, either directly or through legitimate institutions that represent the interests of the community.

2) Consensus

Decision making is based on deliberation to reach consensus. So that the decision taken is a collective agreement that most represents the interests of the community, and binds the community to be involved and carry out the decision.

2. Directions

1) Strategic Vision

The government and the community have a broad and long-term strategic view on governance management and sustainable human resource development. In addition, the government and society must also base this strategic vision on the history, culture, and social life of the community.

3. Performance

1) Responsiveness

The government in carrying out the government process must strive to serve all the interests of the community, as well as other interested parties, such as the private sector.

2) Effectiveness and Efficiency

Government activities are carried out to optimally meet the needs of the community by using resources as efficiently as possible.

4. Accountability

1) Accountability

The government as an agent must be responsible for the services provided by the community. The process of administering the government must be accountable to the public, the private sector, as well as internally to the institution itself.

2) Transparency

Openness and ease of information that can be obtained by the public and the private sector on government administration activities by the government. Clear and sufficient information can increase public understanding of government activities and enable the community to carry out supervision.

5. Fairness

1) Equity

All citizens have the same opportunity to get services from the government to improve their welfare.

2) Rule of Law

Provision and enforcement of the rule of law that is fair to all circles of society, especially those relating to human rights justice.

2.3. Legislation

1. Act Number 23 of 2014 concerning Regional Government [8]

The enactment of this law gives local governments the authority to manage their own government activities based on the principle of regional autonomy. Through this law, the government can run its government autonomously, including managing it based on the local wisdom of their respective regions.

2. Act Number 6 of 2016 concerning Village Government [9]

Similar to Act No. 23 of 2014, this Law also generally provides opportunities for village governments to organize government, carry out development, community development, and community empowerment autonomously, and based on Pancasila, the 1945 Constitution of the Republic of Indonesia, the Unitary State of the Republic of Indonesia, and Bhinneka Tunggal Ika. In its management, the Village gets income from the original village income, sharing of regional taxes and regional levies, central balancing funds, APBN (State Budget) allocations, Regency and Provincial APBD, as well as grants and other non-binding donations from other parties.

All of these sources of income are used to finance village development which aims to improve community welfare, improve quality of life, and reduce poverty problems. Village development is carried out in the spirit of mutual cooperation by utilizing natural resources and local wisdom in the village. Regarding the village development program, the community must actively participate from the planning stage to the implementation of the village development program. Thus, the government needs to provide clear and complete information to the community so that they can actively participate and supervise village development programs.

2.4. “Mapalus” Culture

“Mapalus” etymologically according to the Tonsea tribe (North Minahasa) comes from the word “ma” which means mutual, then the word “palus” which means pouring or giving, so the word “Mapalus” can be interpreted as an activity of giving to others in need [10]. “Mapalus” is mutual cooperation and takes turns based on the spirit of helping to achieve common goals and serving the public interest [11]. The application of “Mapalus” culture in the Minahasa community can be seen in the construction of public facilities, mourning conditions, marriages, birthdays, occupying a new house, building houses, and producing the agricultural sector.

“Mapalus” culture is a guide for the Minahasa community to live a life together. Through Mapalus culture, a high social spirit of community character can be formed [12]. Mapalus culture is rooted in the perspective of the Minahasa tribal community that the essence of humans is as creatures who work together and believe in God. This means that humans cannot work alone, but must work together, and aim not for the sake of materiality, but for the glory of God or as a mandate from *Opo Empung* (God the

Almighty). Therefore, before starting and after completing a joint work, a sacred ceremony must be carried out as a form of supplication and thanksgiving to God the Almighty [12].

“*Mapalus*” culture is an application of the life philosophy of the Minahasa tribe and the people of North Sulawesi Province, namely the motto “*Si Tou Timou Tumou Tou*,” which means people live to bring others to life. Thus, “*Mapalus*” culture is a system of community life in all aspects of life, as an actualization of humans as creatures who work together and believe in God. There are five principles in *Mapalus* culture, namely religion, kinship, deliberation and consensus, collective work, and unity and integrity [12].

III. METHODS

This study uses qualitative research methods, research that collects data in a natural setting that aims to interpret a phenomenon that occurs descriptively [13]. This qualitative research was conducted using an exploratory study method to study and explain in depth the nature and condition of a research subject. Thus, this study will explore and analyze how the implementation of *good governance* and the cultural values of the Mianhasa “*Mapalus*” community in the administration of government activities.

The object of this research focuses on the implementation of *Good Governance* in the village financial management process (APBDesa/Village Government Budget) and “*Mapalus*” culture. While the research subjects are village government, religious leaders, community leaders, educational leaders, and the community. This research was conducted for four months, October 2021 – January 2022. The research location is in Kolongan Village, Talawaan District, North Minahasa Regency, North Sulawesi Province. Sources of data used in this study are primary and secondary data. Primary data comes from interviews and official documents from the village government, such as APBDesa and SOPs. Secondary data comes from research journals, books, news, and other supporting documents. Data collection techniques used in depth interviews with research subjects. The data will then be tested and eventually analyze and conclude the data.

IV. RESULT

4.1. Overview of Kolongan Village

Kolongan Village is one of 12 villages located in Talawaan District, North Minahsa Regency, North Sulawesi Province. Kolongan Village is directly adjacent to Mapanget Village, Talawaan Village, and Tetey Village. Etymologically, the name Kolongan Village comes from the word “*Maklongan*” which means hollow soil. Kolongan Village has abundant natural resources, including agricultural land which is quite large and superior fruit. For example, rambutan, durian, mangosteen, papaya, and so on. The agricultural sector and the sale of fruit products are the main sectors of the community's economic activity.

The education level of the community has begun to develop, which is not only high school graduates, but many young people have continued their education to higher education or university. Kolongan village has a community that upholds the cultural values of togetherness, harmony, and peace among the people. Almost all people in Kolongan Village embrace Christianity with various church denominations, such as the Christian Evangelical Church in Minahasa (GMIM) which is the majority, then there are GPdI, Adventists, and Catholic Christianity. Village Head, currently Mr. Marthen L. Sumampouw.

4.2. Implementation of Good Governance in Village Fund Management

Since the enactment of Act no. 6 of 2014 concerning Villages, each village is given autonomy to manage its own village administration in order to improve the welfare and quality of life of its people. Furthermore, in Chapter VIII, Article 72 it is explained that the sources of Village income come from Village Original Income, APBN allocations, part of the results of regional taxes and levies, balancing funds from districts/cities, assistance from APBD, grants and donations, and other sources. The Village Fund is one part of the village income source that comes from the APBN (Government Regulation No. 60 of 2014). This Village Fund is used to finance government administration, physical development implementation, community development, and community empowerment.

The amount of the Village Fund is as attached to the Regent's Regulation No. 15 of 2020 concerning Procedures for Distribution and Determination of Details of Village Funds in North Minahasa Regency for the 2020 Fiscal Year, amounting to Rp.104,530,068,000. Specifically, Kolongan Village received a Village Fund allocation for the 2020 Fiscal Year in the amount of IDR 796,532,000. This Village Fund is regulated by the Village Head and assisted by the Village Apparatus as the organizer of

the Village Government which is listed in the Village Government's annual financial plan called APBDesa. This Village Fund is distributed to the community through three stages, the first stage at 40%, the second stage at 40%, and the third stage at 20%.

The priority of using the Village Fund is to finance development and community empowerment so that it can improve welfare and quality of life, as well as reduce poverty. Government activities sourced from the Village Fund are carried out independently using local resources and absorb a lot of labor from the local community. Thus, the village government must be able to manage village finances based on Good Governance principles so that the outputs from government activities funded by the Village Fund may be in accordance with the intended use of the Village Fund.

The concern and role of the community to be able to participate and supervise the process of allocating, distributing, and using the Village Fund is very much needed so that the administration of government can be carried out in Good Governance. Through community control, it is hoped that the use of the Village Fund budget can truly be in accordance with the development needs of the local Village community. Without the involvement and supervision of the community, it can provide an opportunity for the Village Head and his staff to misuse the Village Fund budget, which has a very large value, almost one billion rupiah.

Based on the regulation of the Minister of Domestic Affairs Number 113 of 2014 concerning Guidelines for Village Financial Management, the community is expected to participate in the village financial management process, from planning to accountability. In the planning stage, the government seeks to gather aspirations from the community through village meetings. Community participation in this stage is attending MUSREMBANGDES (Development Planning and Village Consultation). The people who attended were represented by the hamlet chief, community leaders, religious leaders, educational leaders, heads of Village Youth Organizations, NGOs, and other related parties. This MUSREMBANGDES is a forum to convey what are the aspirations of the community for the progress of implementing village development in the next year. The stages that are passed in planning are starting from the preparation of the Village Budget based on the Village Government Work Plan (RKP Desa) by the Village Secretary, after that it is submitted to the Village Head, then from the Village Head it is submitted again to the Village Consultative Body (BPD), and finally discussed in the MUSREMBANGDES.

The second stage is implementation. The Village Head acts as a Budget User Proxy (KPA), so all approval processes must go through the Village Head. After there is a Payment Order, the funds will be disbursed to the bank account. Furthermore, the Treasurer will store and issue the funds, then the Village Secretary acts as a verifier, so that he is very aware of all spending activities issued for development activities. Community participation in this implementation stage is in the form of participating in assisting physical development activities by contributing carpentry skills and abilities, for example in building roads and bridges. The community can also assist in providing facilities or equipment, such as trucks, hoes, cooking utensils, and so on. In addition, the community can participate by contributing ideas and suggestions for each program made.

The next stage is reporting and accountability. The Village Fund that has been used will be reported by the Treasurer together with the Technical Implementer for Village Financial Management (PTPKD) which is coordinated by the Secretary in the form of an SPJ. This report and accountability will be submitted by the Village Head to the Regent through the District Head. The community plays an important role in this stage, namely monitoring and assessing the success of program implementation. The community needs to actively correct the outputs of government administration activities, while of course knowing what the Village government reports to the Regent. In this way, the development process carried out can be carried out in a transparent and accountable manner.

However, in reality there are still most of the village community who are passive towards village financial management activities. There are still few people who participate in expressing their aspirations in the village financial planning process. People's representatives as well as related NGOs face obstacles in conveying what the community needs. For example, it is constrained by the bureaucratic structure that is hampered by local government regulations. Regulations from the regional government emerged after the Village deliberations, so that sometimes what were the basic needs of the Village as the results of the Village deliberations could not be implemented because they were not in accordance with or were not a priority of regional government regulations.

The lack of public awareness, even tends to be apathetic with village financial management activities, is also caused by the lack of interactive communication between the government and the community. Allocation of Village Funds which is not based on the aspirations of the community, but based on the wishes of the Village government. Whereas in government, *the principal* or owner is the community, whose aspirations must be followed, not the other way around the aspirations of agents or

implementers, in this case the Village Head and his apparatus. More than that, the cause is the low level of education or public understanding of village financial management. There are still many people who do not realize and understand the importance of their role in village financial management starting from the planning, implementation, and reporting and accountability stages.

4.3. “Mapalus” Cultural Values in the Financial Management

“Mapalus” culture which has its roots in the life of the Minahasa community, has formed a high value of social life in relations between communities. Communities will voluntarily serve and help one another to achieve common prosperity. People are willing to sacrifice energy, facilities, money, land, and time to work on common interests without demanding anything back, because people are aware of the importance of helping each other in life together. However, if the spirit of “Mapalus” in social life is not accompanied by the application of the principles of Good Governance in the administration of government, it will actually harm the community.

The high spirit of “Mapalus”, as well as the majority of the Village community who have low awareness and understanding of Village financial management opens opportunities for dishonest Village governments to take advantage of this condition for personal and group interests by manipulating and abusing Village Funds. For example, in the case of developing damaged village infrastructure, such as roads with potholes or unpaved roads. People will be happy to make sacrifices to build damaged roads so that people's mobility is not hampered. The community will jointly contribute labor, even money to repair damaged roads, but unfortunately the Village government budgets the labor costs into the Village Fund allocation, and in practice it is not actually paid to the community who donated their labor or abilities. In fact, in the reporting and accountability stages, there is no transparency and accountability to the community, so that the community does not know that in fact they will actually get money from road repair activities. Conditions like this show that the government has deceived the community by taking advantage of cultural values and the community's low understanding of village financial management.

The “Mapalus” culture that developed in the Minahasa tribal community also contains an element of religiosity, what the community does together for the common good for the glory of the name of God the Almighty. The values of Christian teachings greatly influence the application of “Mapalus” culture in people's lives, because almost 100% of the people embrace Christianity. This can be seen from the respect and obedience of the community to the Village Head and Village Apparatus. This obedience is based on religious teachings that the government is God's representative in the world to regulate His creation, including the people. In this way, governments have a central position in everything that society does. An example is that the community always obeys, implements, and prioritizes what is directed by the Village Head, who is also considered the Customary Head. In addition, those who are elected as Village Heads, as well as their apparatus, for example the secretary, treasurer, hamlet chief, and head of affairs are respected people in the village, who have great influence because of their wealth (plantation land), descendants of land owners, prominent figures, religious leaders and village traditional leaders. Conditions like this also make people feel reluctant and afraid to question and criticize what the government has made, because basically they already firmly believe that the government as God's representative has carried out its duties well. Even though in reality it is not as believed, on the contrary, the implementation of government activities is actually detrimental to the community.

In fact, based on agency theory, in running the government, the village head and his apparatus must realize that they are agents appointed by principal, namely the community to achieve what is expected by the community itself. The government is actually a worker for the community, not as a master for the community. The government must work in accordance with the needs and demands of the community, so that the government should listen to the aspirations of the community and put the interests of the community first. However, what happened was the opposite, the exchange of duties between the principal and the agent. People who are supposed to be the principal, are actually the ones working to perform the duties of an agent or government, for example by participating in ideas, energy, money, and goods for the benefit of the government itself. In addition, the government should listen to the aspirations of the community, instead the community must listen to and comply with the personal wishes of the Village Head and his apparatus.

The cultural value of “Mapalus” which is so high and sacred without a government that actually applies the principles of Good Governance in village financial management, will actually limit the mindset of the village community and ultimately hinder the physical and non-physical development and growth of the community so that it will be further and further away, obscures the goal to be achieved, a prosperous and quality society. Therefore, the application of the principles of Good

Governance in the administration of government must be implemented by the village government. Then, the community must also have sensitivity and concern to learn and understand about the village financial management process so they can involve in participating, overseeing, and evaluating all government activities. Thus, the cultural value of “Mapalus” that lives and develops in the social life of the Minahasa tribal community can be a force that supports and complements a clean government based on the principles of Good Governance to achieve a shared life that is divine and prosperous, as well as of high quality.

V. CONCLUSION

Based on the mandate of the Act, the Village Government is given the freedom to regulate and manage its own Village, therefore the Village Government must apply the principles of Good Governance in the administration of its government so the objectives of this regional autonomy can be realized. Then, the cultural value of “Mapalus” which is lived by the Minahasa tribal community is a great potential in supporting the implementation of clean government based on the principles of Good Governance. However, the Minahasa tribal community who upholds the cultural value of “Mapalus” needs to be educated and directed its paradigm to be more realistic and have the courage to participate, supervise, and evaluate the work of the village government, especially related to village financial management.

Based on the description of the discussion and conclusions, the suggestions that can be given are as follows.

1. The Village Government must open up opportunities for the community to be involved in the planning, implementation, reporting, and accountability processes for Village finances.
2. The Minahasa community must maintain and preserve the values contained in the “Mapalus” culture while having the concern and courage to participate in the process of administering village government, both in the process of conveying aspirations, overseeing program implementation, as well as criticizing and evaluating the outputs of each government activities program.

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