

Reframing the Village Fund Program in Revitalizing Tempe Lake as a Tourist Destination

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Abstract

The urgency of this research can be seen from its focus on Reframing the Village Fund Program in revitalizing Tempe Lake as an integrated tourism destination. This survey study used an observation sheet (checklist) instrument of 90 respondents representing community empowerment groups, village officials in three "owner" regencies of Tempe Lake. The data were analyzed using the Importance Performance Analysis (IPA) technique with SPSS 21 software. The results of the study found that the purpose of reframing the village funding program strategy to support the revitalization of Tempe Lake as a tourism destination is in line with community expectations regarding the realization of a village funding program based on community empowerment strategies. Therefore, it is necessary to reframe the sustainable tourism development program strategy (5A - Attractions, Accessibility, Amenities, Accommodation, Ancillary Service) based on the community empowerment through the CIPPO (Context, Input, Process, Product, Outcome) method.

Keywords: Reframing program, Tourism destinations, Importance Performance Analysis (IPA), Community empowerment.

1 Introduction

The central and regional governments responded the importance of realizing equitable development in all regions of Indonesia through the implementation of development programs and the provision of funding sources through the Village Fund Allocation program and the Village Fund program (Akib, 2012; Bebbington, Dharmawan, Fahmi, & Guggenheim, 2006; J. D. Watts et al., 2019; J. Watts, Tacconi, Irawan, & Wijaya, 2019; Wismadi et al., 2012). Based on the two funding schemes, the Village Fund program is funded through the State Budget (APBN), while the Village Fund Allocation program is funded through the Regional Budget (APBD). The Village Fund is regulated in Law Number 6 of 2014 concerning the Village Fund program. The distribution of village funds began in 2015 at 3.23 percent through the state budget. In 2017 it increased to 6 percent, and in 2017 it was 10 percent. The number of village funds distributed in 2015 was 21.7 trillion, in 2016, 46.9 trillion, and in 2017 reached 60 trillion spread in seventy thousand villages in Indonesia (Lengkong & Tasik, 2018).

The ongoing village funding program reaps a lot of expectations, namely: 1) increasing the maintained purchasing power of the community, 2) infrastructure development, 3) improving the welfare of the village community, 4) labor-intensive programs, and 5) creating a large number of jobs. According to experts (Altman, 2015; J. D. Watts et al., 2019; J. Watts et al., 2019), the five hopes are expected to be realized with the village fund program. Besides, making target villages able to overcome various problems in their villages, such as the problem of inequality, poverty, and underdevelopment.

In general, the village fund program can provide "fresh air" or hope to village communities who want to develop or advance their village economy (Appleyard, Frost, & Allen, 2019; Humphreys, Sanchez de la Sierra, & Van der Windt, 2019; Menkhoff & Rungruxsivorn, 2011; Pan, Teng, Ha, & Wang, 2014), but different from the fact that there are many problems faced by rural communities in Indonesia. The results of the National Socio-economic survey (SUSENAS) in March 2016 showed that poverty in rural areas had increased with the achievement of 11.11 percent from the previous 14.09 percent. Observing these problems, of course, is inversely proportional to the amount of funding spent by the government. Supposedly, when the orientation of the level of the financing from the government increases the realization of community empowerment programs based on the village funding program, it is followed by a reduction in the level of poverty. This reality is supported by Indonesia's economic data in 2015, which experienced a slowdown because it only reached 4.79 percent when compared with 2014 data, which reached 5.02 percent.

The problems faced can be seen from the phenomenon on the ground as happened in several regions in Indonesia, namely: 1) The occurrence of fund cuts by the regency government in East Java, 2) irregularities in the management of village funds in Nusa Tenggara Timur, 3) administrative problems in the distribution process village funds that are not accountable, 4) incomplete evidence in accountability documents by Bupati regulations in several regencies, 5) lack of knowledge regarding village fund management, 6) lack of quality human resources, 7) lack of assistance and supervision regarding fund management villages, even 8) found fictitious villages in Southeast Sulawesi Province (Bebbington et al., 2006; Smith & Akib, 2015; Wismadi et al., 2012). Based on these problems also identified the same issues experienced by regencies in South Sulawesi Province.

Three “owner” regencies of Tempe Lake (Wajo Regency, Soppeng Regency, Sidenreng Rappang / Sidrap Regency) were initially allegedly areas that also experienced a slowdown in the distribution of village funds through the South Sulawesi Provincial Government. This is because there are still villages that do not complete the agreed requirements (Head of the Regional Office of the Directorate General of Taxes of South Sulawesi). Also, there were student demonstrations from one of the villages that were considered not transparent and not accountable in terms of development planning, financial management, and implementation of other village development policies. Also, several villages are suspected of misusing the 2016-2017 village fund budget. Based on these problems, the results of this study present the results of an evaluation study on reframing the strategy of the village fund program in the development of the Tempe Lake tourism area based on community empowerment programs.

The urgency of this research can be seen from its focus on Reframing the Village Fund Program in revitalizing Tempe Lake as an integrated tourism destination. This survey study used an observation sheet (checklist) instrument of 90 respondents representing community empowerment groups, village officials in three “owner” regencies of Tempe Lake. The data were analyzed using the Importance Performance Analysis (IPA) technique with SPSS 21 software.

2 Literature overview

One of the four perspectives of organizational transformation and programs implemented, according to Carpenter & Agrawal (2018), is 'the perspective of the 5R transformation model'. According to experts (Akib, 2011; Gouillart, 1995; Jenkins, 1977; Kurtmollaiev, Fjuk, Pedersen, Clatworthy, & Kvale, 2018; Newman, 2000; Scott, 2000), the transformation of organizational programs is the work of management, which is the task of its leaders. Organizational program transformation is understood as the orchestration of a redesign of an organization's generic architecture, which - although the speed is different - is simultaneously achieved through five dimensions, namely: Reframing, Restructuring, Revitalizing, Renewal, and Reinspiring. According to Normann (2001), reframing combined with efforts to reconfigure is a change in the mental model or conception of the organization about what the organization is like, what will be achieved, and how to achieve it, or efforts to realize the vision, mission, goals, strategies, policies, and solutions creative (new) offered. According to Scharmer (2009), change in mindset is the third level of the Theory U model, namely learning and change. Restructuring is preparing and reorganizing all organizational resources and directing them to achieve a high level of competitiveness performance in a dynamic and competitive environment. This is identical to the concept of the redesign, according to Scharmer (2009), which means changes in structure and processes that underlie organizational activities. Revitalizing is to strengthen or re-enact the functions and elements in an organization and expose the organization to various environmental factors that influence through learning and sustainable growth. Renewal is renewing the views of people (humans) and the spirit or image of the organization. If, based on Akib's view (2014), and organizational image update needs to be done by creating and realizing its identity in developing the environment. Renewal regarding human capital investment in developing skills and new goals to be achieved, as well as providing opportunities for organizations to regenerate. Reinspiring is to instill commitment and energy to realize a shared vision and mission based on ethical (moral), aesthetic, and work ethic values adhered to in the organization.

Law of the Republic of Indonesia Number 10 of 2009 concerning Tourism states that a Tourism Destination Area, from now on referred to as a Tourism Destination, is a geographical area within one or more administrative regions in which there are elements of tourist attraction, tourism facilities, accessibility, community and tourists who interrelated and complementary to the realization of tourism activities. A real tourist attraction is another word for tourism, but by the Government of Indonesia's Regulation in 2009, the word tourism object is no longer relevant to mention a tourist destination (Laws, 2011; Nur, Niswaty, & Akib, 2019; Skitova & Žemla, 2015). This statement is in line with Vanhove's (2011, 2017) opinion that a tourism destination is an area or region that has certain physical or administrative restrictions that are the destination of tourist visits by spending at least one night at that location. In tourism destinations, there are components of tourism products such as tourist resources or attractions where the various facilities influence aspects of its management. In contrast, the image and perception inherent in these destinations have implications for issues of developing market competitiveness. Therefore, a tourism destination is an area that includes a particular geographical area that has components such as tourist attractions, tourism service facilities, accessibility, and community that have direct and indirect business linkages to create visits from tourists.

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According to experts (Brumen, Gorenak, Rosi, & Rangus, 2016; Evans, Fox, & Johnson, 1995; Rutelione, Hopenienė, & Žalimienė, 2018; Skitova & Žemla, 2015; VELJKOVIČ, Djeri, & MARKOVIČ, 2015) the development of tourism destinations must include the following main components:

- 1) Attractions, including nature, culture, events, artificial (zoos, museums, and the like).
- 2) Accessibility, everything that supports availability such as transportation systems, transportation lines, airport facilities, terminals, and modes of transportation.
- 3) Amenities, including supporting facilities for the tourism industry, for example, catering services, travel agencies, money exchange facilities, and the like.
- 4) Accommodation, including facilities and infrastructure that support tourism activities.
- 5) Ancillary Service (Supporting Facilities), such as banks, switchboards, post offices, telecommunications, and the like.

3 Research

This survey-evaluative study was carried out by mapping factual problems faced jointly by regional governments and communities in the coastal areas of Tempe Lake, South Sulawesi Province, Indonesia. The mapping that was carried out was related to the management of Village Funds in three "Tempe Lake owner" regencies (Wajo Regency, Soppeng Regency, Sidrap Regency). Data collection was carried out through questionnaire techniques, interview techniques, Focus Group Discussion (FGD) techniques, and documentation techniques. The sample was 90 people representing each of the 30 respondents in each regency. The questionnaire that has been changed into an observation sheet (checklist) follows the pattern in the results of research Lengkong and Tasik (2018). This study also used instruments regarding the dimensions of village fund management (DP2D2), the results of which were analyzed using the Importance Performance Analysis (IPA) technique with SPSS-21 software.

4 Discussion

The management of village funds as stimulants for the community in the revitalization program of Tempe Lake in the South Sulawesi Province of Indonesia is analyzed based on three dimensions, namely financial management, construction of village infrastructure, and community empowerment. Based on the results of the analysis, an excellent, effective, transparent, and accountable Village Fund management strategy was introduced. *The Village Fund Reframing Program can be seen from the Dimensions of Financial Management.* Village financial management in the villages in this study location is the same scenario as the financial management of other village funds in Indonesia, both obtained from the State Budget (APBN) and obtained from the Regional Budget (APBD), and funding sources obtained from other sources to be managed based on the principles of accountability, transparency, and participation based on the amount of available budget. Village financial management is generally handled for one (1) fiscal year. The indicators assessed in the dimension of financial management based on village funds can be seen in table 1.

Table 1. Dimensions of Village Fund-based Financial Management

| No. | Item Questions | Respondent Answer Options (in percent) | Hope (Harapan) | Reality (Kenyataan) |
|-----|--|---|----------------|---------------------|
| 1 | The proportion of Village Funds to finance village interests (Revitalization of Lake Tempe) and community interests (not personal interests) | 4. > 95 3. 90 - 95 2. 85 - 89 1. < 85 | 3.9724 | 3.7403 |
| 2 | The proportion of Village Funds for village development (such as basic infrastructure and facilities) in support of transportation, irrigation and sanitation, basic services, food security, energy, and economic development | 4. 61 - 70 3. 51 - 60 2. 41 - 50 1. < 41 | 3.8895 | 3.6188 |
| 3 | The proportion of Village Funds for community empowerment | 4. 31 - 40 3. 21-30 2. 11-20 1. < 11 | 2.5746 | 2.3702 |
| 4 | The proportion of the Village Fund for activities to increase the capacity of the village community in entrepreneurship, income generation, or expansion of the scale | 4. 41-50 3. 31-40 | 2.1167 | 1.6243 |

| No. | Item Questions | Respondent Answer Options (in percent) | Hope (Harapan) | Reality (Kenyataan) |
|-----|--|---|----------------|---------------------|
| | of the community's economic business | 2. 21-30 1. < 21 | | |
| 5 | The proportion of Village Funds for service activities and empowerment of the poor with a revolving fund | 4. 51-60 3. 41-50 2. 31-40 1. < 31 | 1.8603 | 1.3370 |
| 6 | The proportion of total Village Funds for potential development activities and local cultural assets to produce village economic value | 4. 1-5 3. 6-10 2. 11-15 1. > 15 | 1.9779 | 1.3702 |

The results of data analysis in table 1 can be visualized into a Cartesian Diagram (figure 1) based on the results of Important Performance Analysis (IPA) about the dimensions and indicators of financial management based on the Village Fund program.

Figure 1. Cartesian Diagram of Financial Management Dimensions

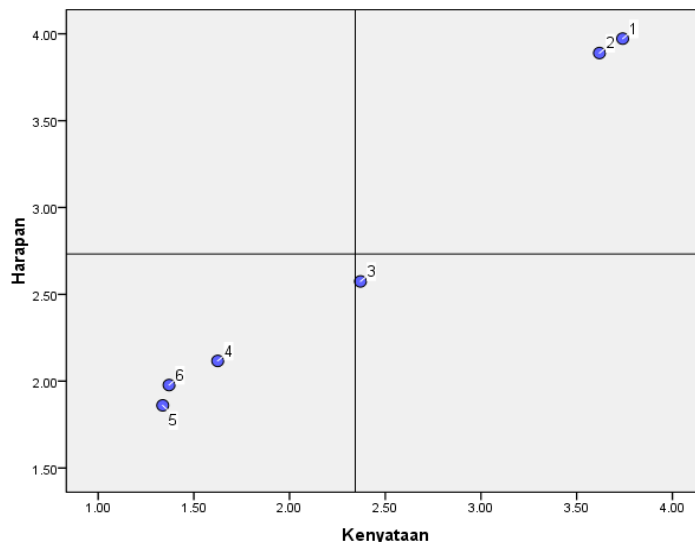


Figure 1 shows the distribution of data from the analysis results in four (4) quadrants, namely quadrants A, B, C, and D, where the research findings contained no items included in quadrant A.

Quadrant B (Maintain Performance). The average value of village financial management/funds based on aspects/attributes/items included in category/quadrant B shows the level of community trust in the services provided in the "quality" category. This condition is maintained, considered necessary, and very satisfying, both for people who live in the coastal area of Tempe Lake as well as for local institutions and organizations that facilitate the realization of community empowerment programs. These aspects or attributes are not merely as "stimulants" for the community members, but rather the indicators are at the same time a critical factor in the success of financial governance as well as evidence of governance, development, community empowerment, and public services. Thus, it can be stated that the more quality of service received or felt by the recipient of the service (recipient), the level of public trust in the services produced is also increasing.

The attributes that have the highest contribution are items 1 and 2 with an average score of reality scores, reaching 3.7 and 3.6 (according to the attribute numbers/items in table 2). These attributes/items illustrate that community trust in village government management is quality due to the support of other factors, especially the proportion of the amount of the Village Fund to finance the Village government program for the community's collective interest (not personal interests) and the portion of the amount of the Village Fund for village development (for example in aspects facilities and or necessary infrastructure) in supporting modes of transportation, irrigation, sanitation, essential services, food security, energy, and local economic business development in the 90-95 percent category.

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Quadrant C (Attributes to Maintain). In quadrant C, several aspects/attributes/items that are considered less critical affect the satisfaction of the community or stakeholders served and for the service provider or government management. In this category of financial management is mediocre, even considered less critical and less satisfying stakeholders (the public).

The average achievement level of the value of each attribute or item in quadrant C is relatively low because the expected value with reality is not too different in number. Reality is different from quadrant A, where the level of expectation is high while the human resource system (HR) is low, so it needs to be improved. In this quadrant, there are three attributes/items of village fund management, where the lowest score (1.37), namely the total Village Fund for community empowerment programs, the proportion of the number of village funds for potential development activities, and management of local cultural assets to produce village economic value. Likewise in quadrant C shows the total Village Fund for community empowerment, the proportion of the total village funds for public service activities and the empowerment of the poor through revolving funds, and the proportion of the total village funds for increasing the capacity of the village community in entrepreneurship, and growing income, and expanding the scale of the economy of the village community.

Quadrant D (Attributes to De-emphasize). The attributes/items of financial management that are in quadrant D indicate the level of community expectations that are not so important. Still, the actual efforts that have been made by the local government are well implemented. Likewise, this attribute is over-implemented, while the attributes/aspects that influence the administration of government are considered less critical. The results showed that the attribute/item that showed the lowest average score in quadrant D was attribute number 3, with a score of 2.37. The item is the proportion of the amount of the Village Fund for the community empowerment program because the local government apparatus has provided opportunities for the community to be creative.

Village Fund Management can be seen from the dimensions of Village Infrastructure Development. One form of channeling village funds is in the aspects/dimensions of village infrastructure development. This development dimension acts as a support in helping the smoothness of every activity carried out. The indicators assessed in the dimensions of financial management can be seen in table 2.

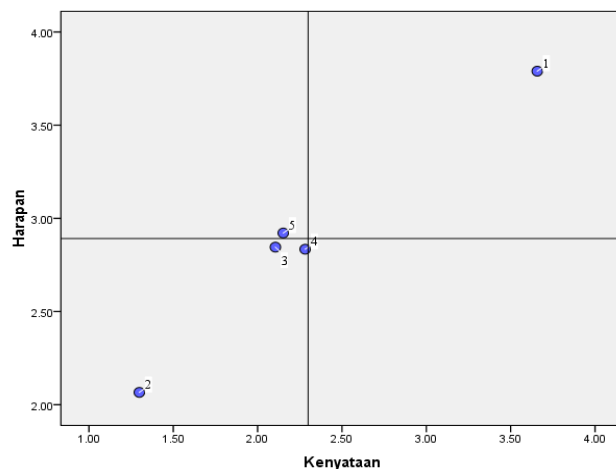
Table 2. Dimensions of Development of Village Infrastructure

| No. | Item Questions | Respondent Answer Options (in percent) | Hope (Harapan) | Reality (Kenyataan) |
|-----|--|--|----------------|---------------------|
| 1 | Village Fund to fund the construction of transportation infrastructure, such as environmental roads, village roads, village shaft roads, small bridges, culverts, boat moorings | 4. There are at least 5 types/amounts funded, 3. There are 3-4 types/amounts funded, 2. There are 1-2 types/amounts being funded, 1. Nothing funded | 3.7901 | 3.6575 |
| 2 | Village Funds to fund the construction of Economic Facilities, such as the Village Market, the village market, the online market, and so on. | 4. There are at least 3 types/amounts funded, 3. There are 2 types/amounts being funded, 2. There is a minimum of 1 type/amount funded, 1. Nothing funded | 2.0663 | 1.2983 |
| 3 | Village Fund to fund the construction of supporting facilities for food security, such as village granaries, irrigation channels, inland fish farming ponds, fish charts or cages on the beach, integrated enclosures, farm roads, and so on | 4. There are at least 5-6 types/amounts funded 3. There are 3-4 types/amounts funded 2. There are 1-2 types/amounts being funded, 1. Nothing funded. | 2.8453 | 2.1050 |

| No. | Item Questions | Respondent Answer Options (in percent) | Hope (Harapan) | Reality (Kenyataan) |
|-----|--|--|----------------|---------------------|
| 4 | Village Funds to fund the construction of basic service infrastructure (clean water supply, village polyclinic, village health post), and the environment (sanitation, bathing-washing-latrines, drainage, landfills, ditches, compost treatment, etc.). | 4. None are funded. There are at least 7-9 types/amounts funded, 3. There are 4-6 types/amounts funded, 2. There are 1-3 types/amounts being funded, 1. Nothing funded | 2.8343 | 2.2818 |
| 5 | Village Fund to fund the development of Infrastructure Infrastructure Development Systems and Digital Social Maps, Development of Appropriate Technology, and Development of Renewable Local Energy. | 4. There are at least 3 types/amounts funded, 3. There are 2 types/amounts being funded, 2. There are 1 type/amount funded, 1. Nothing funded | 2.9213 | 2.1525 |

The results of the data analysis in table 2 can be visualized into a Cartesian Diagram (figure 2) regarding the results of the IPA dimensions of the construction of village infrastructure based on the Village Fund program.

Figure 2. Cartesian Diagram of Village Infrastructure Development Dimensions



Based on Figure 2, it can be seen that aspects of the construction of village infrastructure are categorized into quadrants A, B, C, and D.

Quadrant A. The average value of the construction of village infrastructure, which is included in category A, is considered to influence community trust and is an essential element, but the management of the local government has not carried out according to the wishes/expectations of the community. The consequences are disappointing the community members. The items included in the indicators of village infrastructure development in category/quadrant A are the Village Fund to finance infrastructure development in the form of Village Information System Development and Digital Social Maps, Development of Appropriate Technology, and Development of Renewable Local Energy. The item is an aspect of development that significantly helps the community in developing its business or supporting productive business activities in the village, but the government has not been able to provide adequate facilities and infrastructure.

Quadrant B (Maintain Performance). The average value of the construction of village infrastructure in the study location (Wajo Regency, Soppeng Regency, Sidrap Regency) included in a category, or quadrant B, is the level of community trust in perceived quality services. These conditions are maintained, are considered necessary, and are very satisfying, both for the community and for the organizations that facilitate their business activities. This

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element is a key factor in the success of village governance. In other words, the more quality of the services provided, the level of public trust in the perceived services also increases.

Contributing items are attribute 1, which has a score of 3.66 (according to the attribute number/item in table 3). The attributes/items referred to indicate that public trust in quality government management is due to the support of other factors, especially the Village Fund to finance the construction of transportation infrastructures, such as environmental roads, village roads, village shaft roads, small bridges, culverts, and moorings boat.

Quadrant C (Attributes to Maintain). In quadrant C, it is shown that several aspects/attributes/items are considered to be less critical influences on service satisfaction, on public service providers in the village, and government management. Similarly, financial management is mediocre, even considered less critical and less satisfying customers.

The level of achievement of the average value of the attribute or item is relatively low because the expected value and the real value are not too different. The results of the analysis are different from quadrant A, where the level of expectation is high, and the HR system is low, so it needs to be improved. In this quadrant, there are three attributes/items, where the lowest score (1.29), which concerns the Village Fund to fund the construction of Economic Infrastructure, such as the Village market, mutual market among villagers, online market, and so on. Likewise, the Village Fund to fund the construction of Supporting Facilities for Infrastructure, such as village barns, irrigation channels, fish culture ponds, fish cages or cages, integrated enclosures, farm roads, etc., including the Village Fund to fund the construction of Infrastructure Services Basic (clean water supply, village polyclinic, village community health post), and environment (sanitation, bathing-washing-toilet, drainage, landfills, trenches, compost treatment, etc.).

Data on the construction of facilities and infrastructure depicted in table 2 and figure 2 are also supported by data on the realization of the Village Fund to finance the development of Capital Development and Participation Infrastructure for Village-Owned Enterprises (BUMDesa), Organization of Early Childhood Education and Service Posts Integrated, Village Library and Learning Studio, Development of Village Arts and Culture, and Development of Traditional Medicine Cultivation. The six indicators of the instruments distributed to respondents indicate that there are still some villages that have not been able to realize them optimally. Thus, these items are of concern to stakeholders in the construction of infrastructure in their villages.

Village Fund Management can be seen from the Dimension of Community Empowerment. The implementation of community empowerment programs is vital in the development of a village. This is because community members are capable of contributing to the development of their regions. In this dimension, eight items were assessed, as shown in table 3.

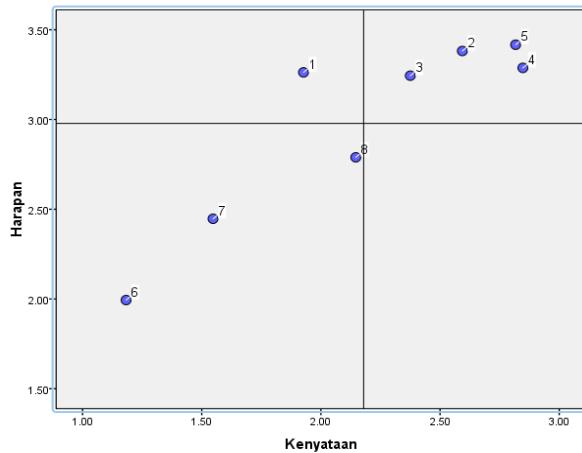
Table 3. Dimensions of Community Empowerment

| No. | Item Questions | Respondent Answer Options (in percent) | Hope (<i>Harapan</i>) | Reality (<i>Kenyataan</i>) |
|-----|--|---|-------------------------|------------------------------|
| 1 | Village Funds for the development or assistance of means of production and capital for Village economic actors in a rolling pattern. | 4. Yes, with complete documents 3. Yes, but supporting documents are somewhat incomplete 2. Yes, but the document is incomplete, 1. There are no documents 1. 1 | 3.2626 | 1.9270 |
| 2 | Village Funds for capacity building through training and internships for administrators of Village-Owned Enterprises and for Village economic actors | Ibid. | 3.3820 | 2.5932 |
| 3 | Village Fund for capacity building for village food security programs and activities | Ibid. | 3.2443 | 2.3750 |
| 4 | Village Funds for community organizing, facilitation and training for paralegals and | Ibid. | 3.2881 | 2.8475 |

| | | | | |
|---|--|-------|--------|--------|
| | legal assistance for villagers, including the formation of a Village Community Empowerment Cadre (KPMD) and capacity building for Community Learning Centers in the Village (Community Center). | | | |
| 5 | Village Fund for promotion and education of public health and clean and healthy life movements, including increasing the capacity of management of integrated service posts, village public health posts, village polyclinics, and the availability or functioning of medical staff / village self-dedication. | Ibid. | 3.4171 | 2.8171 |
| 6 | Village Funds to support Lake / Tempe Lake / Forest Forest management activities | Ibid. | 1.9941 | 1.1824 |
| 7 | Village Funds to increase the capacity of community groups for renewable energy and environmental preservation; for example training and development of biofuels, compost and others. | Ibid. | 2.4469 | 1.5475 |
| 8 | Village Funds to increase the capacity of community groups in utilizing appropriate technology | Ibid. | 2.7895 | 2.1462 |

The results of the data analysis in table 3 can be visualized into a Cartesian Diagram (figure 3) based on the results of Important Performance Analysis (IPA) regarding dimensions and indicators of community empowerment based on the Village Fund program.

Figure 3. Cartesian Diagram of Community Empowerment Dimensions



Based on Figure 3, it is categorized into 4 quadrants in the Cartesian Diagram, namely: quadrants A, B, C, and D.

Quadrant A. The average value of village community empowerment included in category A is considered to influence community trust and is an essential element, but the management of the local government has not carried out according to the wishes or expectations of the community. The consequences are disappointing the community. Items that represent indicators of village community empowerment in category/quadrant A include the Village Fund for the development or assistance of means of production and capital for village economic actors in a rolling pattern. This item is beneficial for the community in developing business or activities in the village, but the government has not been able to provide adequate facilities and infrastructure.

Quadrant B (Maintain Performance). The average value of village community empowerment included in a category or quadrant B shows the quality of community trust in the services available. This condition is maintained, is considered essential, and very satisfying, both for the community and for the organization, because these elements are the critical factors in the success of the administration. In other words, the more quality of the services provided, the level of public trust in the perceived services also increases.

Attributes that have contributed are items 2, 3, 4, and 5, with scores reaching 2.59, 2.37, 2.84, and 2.8171 (according to the attribute numbers/items in table 4). The attributes referred to are the Village Fund for capacity building through training and apprenticeships for administrators of Village-Owned Enterprises (BUMDesa) and

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for Village economic actors; village food security programs and activities; Community organizing, facilitation and training for paralegals and legal assistance for village communities, including the formation of Village Community Empowerment Cadres (KPMDB), and capacity building for Community Learning Centers in the Village (Community Center), and Village Funds for the promotion and education of public health, and life movements clean and healthy, including increasing the capacity of the management of integrated service posts, village public health posts, village polyclinics, and the availability or functioning of village medical / swamedication personnel.

Quadrant C (Attributes to Maintain). In quadrant C, indicated several aspects/attributes/items considered less significant influence for service satisfaction, for service providers or government management. Then, financial management is mediocre, even found less important and less satisfying for the recipient of the service. The level of achievement of the average value of each attribute or item is classified as low, where the magnitude of the expected value and reality are not too different. In this quadrant, there are three attributes/items, where the lowest score (1.18), namely the Village Fund for support for Village Forest management activities; increasing the capacity of community groups for renewable energy and environmental preservation, for example, training and development of biofuels, compost, and others; and Village Funds to increase the capacity of community groups to utilize appropriate technology.

In addition to the results of data analysis regarding the three dimensions of reframing the management of the Village Fund program in the development of the Tempe Lake tourism area above, the study also looks at the pattern of Village Fund Management in terms of the possible Misappropriation dimension. The dimension of misappropriation of development funds is in the public spotlight on the use of budget by the government bureaucracy. Abuse can occur due to bureaucratic behavior in providing services to the community. Based on the results of the study, it can be stated that in general, there has not been any deviation in the management of village funds in the sample villages in the Tempe Lake Tourism area. These results are supported by observations in which local government officials have used village funds according to the plan, direction, and purpose of reframing the village funding program to improve the quality of governance, development, community empowerment, and public services in the Tempe Lake development area as a Tourism Destination in South Sulawesi Province, Indonesia.

The results of an Important Performance Analysis (IPA) regarding reframing the Village Fund program in the Tempe Lake tourism area in quadrant A show the strengthening of people's expectations to be increased so that it supports Attractiveness for tourists (domestic and foreign), even though the realization is still low, for example in the provision of production equipment, capital, and financial resources for entrepreneurs, and the provision of supporting infrastructure. In quadrant B, it shows the expectations of the people that are realized in the form of a proportion of the number of funds allocated to stimulate the acceleration of infrastructure development that supports the accessibility of tourists to and from Tempe Lake, as well as the fulfillment of Amenity for tourists. Likewise, the reframing of the Village Fund program carried out shows the level of sufficient funds to finance the provision of modes or transportation infrastructure. It is increasing the capacity of the apparatus' human resources and entrepreneurial skills through community empowerment programs. While the results of the analysis in Quadrant C in the form of the realization of community empowerment programs can be seen from the level of public awareness of health and the physical environment, the proportion of the number of people active in the Capacity Building program with a multi-entrepreneurial insight, increased income, expanding the scale of the economic business, attention to the poor, and management of local cultural assets are the reasons underlying the reframing of the Village Fund program strategy. Likewise, the results of the analysis in Quadrant D are indicative of the existence of non-governmental groups as stakeholders in the revitalization program of Tempe Lake function that works according to plan and budget for the provision of Accommodation and Ancillary Service for the community and tourists.

This reality is by the view of experts (Hall & Campos, 2014; Richter, 1985; Robertson, 2011; Sugiyarto, Blake, & Sinclair, 2003; Timothy, 1999; Zapata & Hall, 2012) that reframing the strategy of implementing aid programs from various sources will be effective when directed at developing local competency-based tourism areas or destinations that are based on the 5A concept of tourism (Attractiveness, Amenity, Accessibility, Accommodation, Ancillary service). The choice of the locus in the development of this tourism destination, including the locus of the Tempe Lake revitalization program as a tourism destination in the South Sulawesi Province of Indonesia, aims to make "industry without a chimney" as a leading sector of multi-dimensional development that is sustainable and as an alternative strategy focus for the recovery of conditions human life in the post-disaster world COVID-19 (Corona Virus Disease that appeared in 2019).

An alternative strategy that was introduced in guarding reframing the implementation of the Village Fund program was through the CIPPO Method (Context, Input, Process, Product, Outcome) based on an IPA (Important Performance Analysis) analysis. Context is the support of institutions or institutions in guarding the village fund program. The input is the readiness of the central and regional governments as well as the party managing the funds in implementing the village fund program. The process is a planning activity because one of the determinants of success or failure of a village funding program is planning that involves stakeholders. The product is the result of a planned village funding program. The outcome is the government's performance in implementing the village funding program. Therefore, one of the expectations of the performance or output produced is a village fund program that is well implemented or excellent (Akib, 2012; Akib, Amiruddin, &

Niiswaty, 2019; Kahar, Asse, Nasrullah, Akib, & Saslam, 2019; Nur & Akib, 2019; Nur et al., 2019; Smith & Akib, 2015). Also, it provides positive impacts and externalities for civil society.

5 Conclusions

The reframing of the Village Fund Program strategy in supporting the revitalization of Tempe Lake as a tourism destination in the South Sulawesi Province of Indonesia has been in line with the expectations of the community regarding the realization of a village fund program based on community empowerment strategies. There is the conformity of program objectives with the community's hope to increase the supply of production equipment, capital, financial resources for entrepreneurs, and infrastructure that supports tourist attractiveness. The suitability of community expectations is realized in the allocation of funds for infrastructure development that supports Accessibility to and from Tempe Lake, as well as the fulfillment of Amenities for tourists. Growing public awareness of health and the physical environment, participation in Capacity Building programs with a multiperspective perspective on entrepreneurship (family entrepreneurship, social entrepreneurship, public entrepreneurship, spiritual entrepreneurship, etc.), and management of local cultural assets. Non-governmental groups work according to plans and budgets to support the provision of Accommodation or Ancillary Service for the community and tourists. Therefore, it is necessary to reframe the sustainable tourism development program strategy (5A) based on community empowerment through the CIPPO (Context, Input, Process, Product, Outcome) method.

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Notes

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