Transparency In Management of Village Fund Allocation (Case Study at Kalembu Ndaramane Village, East Wewena Subdistrict, Southwest Sumba Regency)

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Abstract
The aims of this research is to examine the management of village fund allocation Kalembu Ndaramane, Wewewa Timur sudistrict, Sumba Barat Daya Regency. This research is designed in qualitative approach by using techniques interview & documentation. The Data collection techniques used observation method, interview techniques, questionnaire techniques, documentation techniques. Analyze data used qualitative research by data reduction, data presentation, describing with descriptive statistics, verification, and drawing conclusions. The results are the management of ADD in Kalembu Ndaramane Village has applied the principle of community participation which can be proven from the planning form of the Kalembu Village Government in Ndaramane Village in inviting all elements in the community to participate in the Musrembangdes. Management of ADD in Kalembu Ndaramane Village has been running well, but from planning to accountability, community participation is still very poor, judging by the level of attendance in the village. The village government has also not provided access to information in the management of ADD and there is no socialization about the use and benefits of ADD, so that the level of understanding of the community is still very lacking. In the case of ADD management responsibilities so far there are no problems, but there are still obstacles due to the lack of competence of Human Resources Village Devices so that it influences policies made by the village government and influences in the case of accountability reports that seem slow due to changes in rules.

Keywords: Allocation of Village Funds; Transparency of Management

I. INTRODUCTION

The village is a government organization that politically has certain authority to manage and regulate its residents or groups. With this position the village has an important role in supporting the success of the national government at large, even the village is the frontline in achieving the success of all affairs and programs of the government.

In this globalization era, many things that should be the right of the public to know everything related to the running of the Government's wheel that seems to be restricted by the Government, because it is considered as privacy even though it is clearly stated in Law Number 14 of 2008 concerning Openness of Public Information where in Chapter 2 Article 2 Paragraph 1 states that every public information is open and can be accessed by every user of public information. The intended information in this matter is the management of ADD, Village Fund Allocation, in Southwest Sumba Regency.

Related to the management plan of village fund allocation, village apparatuses have held a village development planning meeting, call as Musrembangdes. However, in holding the Musrembangdes to discuss the Village Fund Allocation Management plan, the Village Government has invited all village officials along with community leaders and all people in the village which includes the general public or certain communities who involved and know the planning, management, supervision and accountability regarding management of ADD, village fund allocation.

While other village communities such as farmers, laborers and others who are not involved in the Musrembangdes quite difficult to access information regarding ADD management, therefore the village government needs to pay attention to access to information. Due to lack of access to information, rural communities do not want to interfere in village government affairs, or do not want to strive in participating in village development, because they do not understand government affairs
or deliberately do not want to care of at all. Therefore, it is necessary to make transparency by the village institution to the community so that there is communication between village officials and the community. (Damayanti, 2018) state, With transparency it guarantees access for the public to obtain information about the implementation of government, namely information about the policy, the process of making it, and its implementation as well as the results achieved.

The village government also needs to pay attention to information disclosure and community participation, so that in village development and village community empowerment through the management of ADD the community can participate and take part in the form of community activities. Community participation is not only engage in activities but the community also needs to be involved in the process of planning, implementation, supervision, up to the stage of accountability of activities that have been held, so that realized the village government that puts forward accountability and transparency in the form of information about the management of ADD and prioritizes community participation Village. As expressed by (Gayatri, Latrini, & Widhiyani, 2017) in his research found a relationship between the application of transparency and accountability to the management of village financial funds and there is a strong relationship to the variables of transparency, accountability and management of village funds.

(Rahman, Suwandi, & Hamid, 2016) in their research was found the planning phase of the Village Fund Budget in 3 (villages) villages has implemented the principles of participation and transparency. This is evidenced by the presence of a very enthusiastic community in the village consultation forum (musrenbangdes). The implementation phase, the principle of transparency is fulfilled with the existence of clear information (information boards) regarding the physical implementation schedule funded by the Village Fund Budget. The principle of accountability has been fully implemented because the physical and administrative responsibilities have been completed and are complete and in accordance with the principles of good governance. Different from the above research, research of (Alfasadun, Hardiningsih, Ratnasari, & Srimindarti, 2018) showed that village financial management has not been fully implemented according to Permendagri Number 113 of 2014 and Perbup Pekalongan in 2015. The planning stage is still the orientation of physical development. Implementation phase carried out by the implementing team of activities that the development activities are orderly and in accordance with standards. At the stage the village treasurer is not yet fully skilled in using system applications. The village head reports the realization of the use of the budget to the regent through the related SKPD and stages responsibility of the village head is responsible for the use of the budget to local governments, agencies village deliberations, and the community.

From the both of research above, it can be concluded that the results of the management of village funds in different places still find results that are unstable, so that further research is still needed. Therefore, this research is analyze the transparency in Management of Village Fund Allocation in Kalembu Ndaramane Village, East Wewewa subdistrict, Southwest Sumba Regency, in 2016 seen the availability of access to information and community participation from planning, implementation, to the stage of responsibility.

II. LITERATURE REVIEW

Krina defines transparency as a principle that guarantees access or freedom for everyone to obtain information about the administration of government, namely information about the policy making process and its implementation as well as the results achieved.

According to Balderton in (Adisasmita, 2011), the term arrangement is the same as management, which is to move, organize, and direct human efforts to effectively utilize materials and facilities to achieve a goal. Management runs well when utilizing human resources, infrastructure, effectively and efficiently so that the objectives of the organization can be achieved

Village Fund Allocation is a financial budget given by regency/city government to the villages, where the source comes from the regional tax revenue-sharing as well as from the Central and Regional financial balance funds received by the district. In accordance with Minister of Home Affairs Regulation No. 37 of 2007 concerning Village financial management guidelines in Article 18 states that, "Village Fund Allocation comes from Regency/City APBD, regional income and expenditure budget, sourced from the Central and Regional Financial Balance Funds received by
Regency/City Governments for villages at least 10% (ten percent).

The Financial Management of Village Fund Allocation (ADD) is an inseparable part of Village Financial Management in the APBDesa, regional income and expenditure budget village, therefore in the Village Fund Allocation (ADD) Financial Management it must meet the Village Fund Allocation Management Principles as follows:

All activities funded by the Village Fund Allocation (ADD) are planned, held and evaluated openly with the principles of, by and for the community.

All activities must be accountable administratively, technically and legally.

The Village Fund Allocation (ADD) is carried out using the principles of saving, directed and controlled.

The types of activities to be funded through Village Fund Allocation (ADD) are very open to improve Community Service facilities in the form of Meeting Basic Needs, Strengthening Village Institutions and other activities needed by Village Communities which are decided through Village Deliberations.

The Village Fund Allocation (ADD) must be recorded in the Village Budget (APBDesa) and the handling process follows the applicable mechanism.

III. METHOD

The population consists of 10 Village Apparatuses, 7 people of BPD, village consultative body, along with 5 community leaders, and 2 Kalembu Ndaramane Religious Leaders, with a total population of 24 people. Because the population is very large, then only selected samples include the Head Village, Village Secretary, General Chairperson, Chairperson of the BPD, one community figure, and one Religious Figure will be made up with 6 (persons) resource persons, who selected by purposive sampling technique that is deliberate sampling. Data collection techniques used are observation method, interview techniques, questionnaire techniques, documentation techniques. The technique analysis data used are qualitative research by data reduction, data presentation, describing with descriptive statistics, verification, and drawing conclusions.

IV. RESULT AND DISCUSSION

Based on the results of observations and interviews with the informants the following research results were obtained:

Musrembangdes discusses about Management Planning of ADD. Through Musrembangdes the village government will know what the community’s needs are because ADD (Village Fund Allocation) and DD (Village Fund) itself are aimed at the welfare of the village community through the development and empowerment of the village community.

Participants Musrembangdes, whereas those invited in the Musrembang Desa are kalembu Ndaramane Village Apparatuses, PPK, Religion leaders, community leaders, youth leaders, BPD, LPM, the police and Babinsa.

Participation of community in ADD Management Starting from planning, implementation, to accountability. Participation of community in the management of ADD and village funds ranging from planning, implementation to the stage of accountability is quite sufficient to participate. Actually, the expectation more than sufficient to participate, moreover the village government has tried to involve or invite all communities in village financial management by participating in every activity in made by the village. In fact, not all community leaders, RW, and RT heads were present in discussing the activities carried out by the village.

The availability of access to information such as billboards or the use of media for information for the general public in 2016.

The role of village government in supporting openness and submission of information to the public clearly.

The role of other village institutions overseeing the management of ADD.

The role of the community in overseeing the work of the ADD implementation team.
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routine or periodic information about using ADD

The report that was made by the village government for the ADD management accountability process.

Kalembu Ndaramane village uses ADD for development in 2016

Inhibiting factors in ADD management starting from the planning, implementation stage until the responsibility stage

V. CONCLUSION

Based on the results and discussion of the research, transparency in the management of village fund allocation in Kalembu Ndaramane Village, East Wewena Subdistrict, southwest Sumba Regency, it can be summarized as follows:

Management of ADD in Kalembu Ndaramane village has implemented the principle of transparency and community participation which can be proven from the form of planning of the Kalembu Ndaramane village government inviting all elements of the community in Kalembu Ndaramane village to participate in the Musrembangdes.

Management of ADD in Kalembu Ndaramane village has been running well, but starting from planning to accountability, the level of attendance or participation of the community is still lacking, it can be proven when there are still community meetings or community leaders who have not fulfilled the invitation given.

Furthermore, in managing ADD, the village government has not provided access to information so that the community can flow development in the management of ADD. Then the lack of socialization about the benefits and uses of ADD affected the level of understanding of the people of Kalembu Ndaramane village about ADD.

In accountability of financial management village that funded by ADD so far there are no problems, but this become very important in financial management village that is constrained due to inadequate human resource competency of the village apparatus that affects the policies made by village government and in the case of preparing the accountability report, the low level of human resource of the village apparatus influences the making of the accountability report because it seems slow with the change of rules every year.

REFERENCES


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